

State of Alaska FY2011 Governor's Operating Budget

Department of Revenue Tax Division Component Budget Summary

Component: Tax Division

Contribution to Department's Mission

The mission of the Tax Division is to collect taxes, inform stakeholders, and regulate charitable gaming.

Core Services

- Facilitate voluntary compliance
- Enforce tax and gaming statutes
- Account for revenues
- Forecast future revenues for state fiscal planning purposes
- Inform stakeholders
- Participate in Governor's revenue and investment initiatives

Results at a Glance

(Additional performance information is available on the web at <http://omb.alaska.gov/results>.)

END RESULT A: Maximize compliance with current tax and gaming statutes.

- Taxes collected compared to taxes due has been between 96% and 105% in the past five years and in FY2009 was 99.9%.
- In FY2009, 96% of known taxpayers filed their tax returns and made their tax payments timely.

Status of Strategies to Achieve End Result

- Forty new audit cases were opened in FY2009 due to an increase in audit staff. These audits will be worked throughout FY2010 in addition to maintaining a target of 20 new audits for that year.
- The Tax Division identified 84 new taxpayers in FY2009. The Tax Division continued to identify new taxpayers through compliance work in the mining license and tobacco tax types. In FY2010 the focus will be on the number of compliance activities conducted versus the number of new taxpayers identified.
- The Tax Division conducted 23 compliance projects in FY2009 which resulted in the identification of 84 new taxpayers and the continued education of existing taxpayers.
- In FY2009, the Tax Division issued 97% of tax refunds without incurring interest. This was short of the goal and a decrease from FY2008. In FY2010, the Tax Division will reduce this goal to 98% as it is believed, at times, to be in the best interest of the State to take additional time to properly analyze the correctness of a refund request.
- Total increase in audit hours for FY2009 was 8,102 which exceeded the goal. This was due to increased audit staff in several units in the Tax Division and opening audits in recently enacted tax programs.
- 99.9% of taxes were collected in FY2009 compared to taxes due.
- Despite implementation of an electronic system in FY2007, the Tax Division continues to receive incomplete and incorrect applications from many gaming permittees. In FY2009, approximately 48% of the applications required follow-up. This measure will be re-evaluated for FY2010 because the measure is more a function of the sophistication of the taxpayer than it is of the organization and competency of the Tax Division.
- The Tax Division conducted 100 gaming inspections in FY2009.

Major Activities to Advance Strategies

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| <ul style="list-style-type: none"> • Increase tax compliance by educating Alaskans about Alaska's tax programs • Enforce tax compliance through audit • Focus examination activity on high risk returns and errors • Streamline examination process • Utilize IRS and other third-party data and examination resources to identify non-filers • Implement performance tracking and process monitoring tools • Account for program revenues | <ul style="list-style-type: none"> • Provide training workshops in key areas • Encourage voluntary compliance by informing taxpayers of resources that allow them to fully comply • Publish well-used and statutorily required reports and website materials • Assist governor and legislature in developing new sources of revenue and increasing existing sources • Respond to revenue related legislation • Collect historical and forecasted cost, price and production data to support revenue forecast work |
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Key Component Challenges

- Implemented an oil and gas credit management program which allowed the Tax Division to expeditiously provide reports and data to the Governor's office and legislators and streamlined the credit purchase and due diligence review process which resulted in the timely issuance of over 120 tax credit certificates totaling over \$310 million.
- Held numerous public hearings and workshops on how to understand reporting forms and proposed regulations for the oil and gas production tax on multiple topics including oil and gas lease expenditures and overhead costs, oil and gas facility sharing, transportation, mid-year and conforming changes, and .025 credits.
- Continued to provide critical resources in support of the governor's plans regarding a gas line.
- Continued to assist the governor and the legislature in dealing with fiscal issues and other legislation, and provided information and testimony on tobacco products tax, tax credit for tourism marketing, cruise ship gambling tax, repeal of the federal estate/gift tax, extension of motor fuel tax suspension, mining license tax and geothermal electricity production tax credit.
- Continued recruitments for the auditor series positions: Corporate Income Tax Auditors responsible for the Alaska corporate net income tax; Oil and Gas Revenue Auditors responsible for production tax; and Tax Auditors responsible for other taxes and assessments. The Division recruited and trained one production tax auditor, one tax auditor and one corporate income tax auditor during FY2009. In addition, the Tax Division hired three audit masters to focus on oil and gas tax matters and assist in oil and gas revenue forecasting. The Tax Division also entered into a contract with an outside audit firm to assist in oil and gas production tax and credit audits.
- Started a project to remove persons convicted of various crimes from participating in charitable gaming as required by gaming statutes.
- The Tax Division, in conjunction with the Commissioner of Revenue and the Departments of Natural Resources and Commerce, Community and Economic Development developed an economic modeling tool for Alaska's mineral resources. These agencies worked together to create a single economic model that can provide insights into the various economic questions that underlie the development of sound state policies and potential legislation affecting mining in Alaska.
- Closed appeals from over 150 taxpayers of assessments in all tax types and charitable gaming.
- Developed a web portal to allow online filing for charitable gaming manufacturers' pull-tab stamp purchases and reports and distributors' monthly pull-tab returns.

Significant Changes in Results to be Delivered in FY2011

- The Tax Division will analyze and overhaul its collections program in an effort to collect and reduce outstanding tax liabilities owed to the state in a timely manner.
- The Tax Division will continue to restore functionality of core programs and services and insulate core services from erosion by major initiatives. The division's end result of maximizing compliance with tax and gaming statutes is directly related to its ability to focus on core services which includes audits, accounting and collections, and compliance programs.
- The Tax Division will conduct more taxpayer education activities in an attempt to increase voluntary compliance in all tax types.

Major Component Accomplishments in 2009

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Statutory and Regulatory Authority

AS 04.11*	Alcoholic Beverages – Licensing
AS 05.15	Games of Chance and Contests of Skill
AS 05.16	Games of Chance and Contests of Skill on Ships Operating on Waters within the Jurisdiction of Alaska
AS 10.25*	Electric and Telephone Cooperative Act
AS 16.51	Alaska Seafood Marketing Institute
AS 43.05	Administration of Revenue Laws
AS 43.10	Enforcement and Collection of Taxes
AS 43.19	Multi-state Tax Compact
AS 43.20	Alaska Net Income Tax Act
AS 43.31	Estate Tax Law of Alaska
AS 43.40*	Motor Fuel Tax
AS 43.50	Tobacco Taxes and Sales
AS 43.52*	Transportation Taxes
AS 43.55	Oil and Gas Production Tax and Oil Surcharge
AS 43.56	Oil and Gas Exploration, Production, and Pipeline Transportation Property Taxes
AS 43.60	Excise Tax on Alcoholic Beverages
AS 43.65	Mining License Tax
AS 43.75*	Fisheries Business License and Taxes
AS 43.76	Fisheries Taxes and Assessments
AS 43.77*	Fishery Resource Landing Tax
AS 43.80	Salmon Price Reports
AS 43.82	Alaska Stranded Gas Development Act
AS 43.98	Miscellaneous Provisions

AS 42.05 Alaska Public Utilities Regulatory Act
AS 42.06 Pipeline Act
26 U.S.C. 38 Internal Revenue Code
15 AAC 05 Administration of Revenue Laws
15 AAC 10 Enforcement
15 AAC 19 Multi-state Tax Compact
15 AAC 20 Alaska Net Income Tax
15 AAC 40 Motor Fuel Tax
15 AAC 50 Cigarette Tax
15 AAC 52 Transportation Taxes
15 AAC 55 Oil and Gas Properties Production Tax
15 AAC 56 Oil and Gas Exploration, Production and Pipeline Transportation Property Tax
15 AAC 60 Excise Tax on Alcoholic Beverages
15 AAC 65 Mining License Tax
15 AAC 75 Fisheries Business Tax
15 AAC 76 Salmon Enhancement Tax
15 AAC 77 Fishery Resource Landing Tax
15 AAC 80 Salmon Prices
15 AAC 98 Tire Fees
15 AAC 116 Fish and Game Licensing and Seafood Marketing Assessment
15 AAC 160 Authorized Games of Chance and Skill

* Statutes provide for sharing taxes and fees

Contact Information

Contact: Ginger Blaisdell, Director, Administrative Services
Phone: (907) 465-2312
Fax: (907) 465-1685
E-mail: ginger.blaisdell@alaska.gov

Tax Division Component Financial Summary

All dollars shown in thousands

	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
Non-Formula Program:			
Component Expenditures:			
71000 Personal Services	9,913.9	11,153.0	11,964.6
72000 Travel	291.0	256.5	256.5
73000 Services	2,666.1	2,643.3	2,673.3
74000 Commodities	238.4	126.5	126.5
75000 Capital Outlay	113.5	0.0	0.0
77000 Grants, Benefits	144.1	55.0	0.0
78000 Miscellaneous	0.0	0.0	0.0
Expenditure Totals	13,367.0	14,234.3	15,020.9
Funding Sources:			
1004 General Fund Receipts	12,508.6	13,315.4	13,002.0
1005 General Fund/Program Receipts	622.9	643.0	643.0
1007 Inter-Agency Receipts	2.8	37.0	37.0
1061 Capital Improvement Project Receipts	117.7	121.0	121.0
1105 Alaska Permanent Fund Corporation Receipts	79.2	82.1	82.1
1156 Receipt Supported Services	35.8	35.8	35.8
1213 Alaska Housing Capital Corporation Receipts	0.0	0.0	1,100.0
Funding Totals	13,367.0	14,234.3	15,020.9

Estimated Revenue Collections

Description	Master Revenue Account	FY2009 Actuals	FY2010 Conference Committee	FY2010 Authorized	FY2010 Authorized	FY2011 Governor
Unrestricted Revenues						
General Fund	51060	2,251.3	0.0	0.0	1,700.0	1,700.0
Program Receipts						
Receipt Supported Services	51073	56.9	0.0	0.0	0.0	0.0
Unrestricted Total		2,308.2	0.0	0.0	1,700.0	1,700.0
Restricted Revenues						
Interagency Receipts	51015	2.8	0.0	0.0	37.0	37.0
General Fund	51060	622.9	0.0	0.0	643.0	643.0
Program Receipts						
Receipt Supported Services	51073	35.8	0.0	0.0	35.8	35.8
Capital Improvement Project Receipts	51200	117.7	0.0	0.0	121.0	121.0
Permanent Fund	51373	79.2	0.0	0.0	82.1	82.1
Earnings Reserve Account						

Estimated Revenue Collections						
Description	Master Revenue Account	FY2009 Actuals	FY2010 Conference Committee	FY2010 Authorized	FY2010 Authorized	FY2011 Governor
Restricted Total		858.4	0.0	0.0	918.9	918.9
Total Estimated Revenues		3,166.6	0.0	0.0	2,618.9	2,618.9

**Summary of Component Budget Changes
From FY2010 Management Plan to FY2011 Governor**

All dollars shown in thousands

	<u>General Funds</u>	<u>Federal Funds</u>	<u>Other Funds</u>	<u>Total Funds</u>
FY2010 Management Plan	13,958.4	0.0	275.9	14,234.3
Adjustments which will continue current level of service:				
-Remove One Time Funding for Contract Audit Assistance during Transition to Audit Masters	-270.0	0.0	0.0	-270.0
-Reverse FY10 Compensation of Municipalities for Loss of Motor Fuel (Aviation) Tax Shared Revenue 4SSLA CH 1 Sec 7	-55.0	0.0	0.0	-55.0
-FY2011 Health Insurance Cost Increase Non-Covered Employees	11.6	0.0	0.0	11.6
Proposed budget increases:				
-Alaska Gasline Inducement Act Information Reporting System	0.0	0.0	300.0	300.0
-Petroleum Commercial Analyst Positions for Gasline and Production Tax Analysis	0.0	0.0	800.0	800.0
FY2011 Governor	13,645.0	0.0	1,375.9	15,020.9

**Tax Division
Personal Services Information**

Authorized Positions			Personal Services Costs	
	<u>FY2010 Management Plan</u>	<u>FY2011 Governor</u>		
Full-time	121	125	Annual Salaries	8,979,985
Part-time	1	1	Premium Pay	0
Nonpermanent	1	0	Annual Benefits	4,358,313
			<i>Less 10.38% Vacancy Factor</i>	(1,383,898)
			Lump Sum Premium Pay	10,200
Totals	123	126	Total Personal Services	11,964,600

Position Classification Summary

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Accountant III	0	0	1	0	1
Accountant IV	0	0	1	0	1
Accounting Clerk	0	0	1	0	1
Accounting Tech II	0	0	1	0	1
Accounting Tech III	0	0	3	0	3
Accounting Technician IV	0	0	1	0	1
Administrative Assistant I	1	0	0	0	1
Administrative Assistant II	1	0	1	0	2
Administrative Officer I	0	0	1	0	1
Analyst/Programmer II	0	0	2	0	2
Analyst/Programmer III	0	0	1	0	1
Analyst/Programmer IV	0	0	2	0	2
Analyst/Programmer V	0	0	1	0	1
Asst Chf,Revenue Econ Research	0	0	1	0	1
Asst Petroleum Prop Assessor	1	0	0	0	1
Audit Master	4	0	0	0	4
Chief of Revenue Operations	0	0	1	0	1
Chief,Revenue Economic Researc	1	0	0	0	1
Commercial Analyst	4	0	0	0	4
Corporate Income Tax Audit I	3	0	0	0	3
Corporate Income Tax Audit II	1	0	0	0	1
Corporate Income Tax Audit III	1	0	0	0	1
Corporate Income Tax Audit IV	3	0	0	0	3
Data Processing Mgr I	0	0	1	0	1
Deputy Director, Tax Division	1	0	0	0	1
Director, Tax Division	1	0	0	0	1
Economist III	1	0	1	0	2
Income & Excise Tax Specialist	1	0	0	0	1
Investigator III	4	0	0	0	4
Investigator IV	1	0	0	0	1
Microfilm/Imaging Oper II	0	0	1	0	1
Office Assistant I	0	0	3	0	3
Office Assistant II	1	0	2	0	3
Oil & Gas Revenue Auditor I	2	0	0	0	2
Oil & Gas Revenue Auditor II	2	0	0	0	2
Oil & Gas Revenue Auditor III	5	0	0	0	5
Oil & Gas Revenue Auditor IV	6	0	0	0	6
Oil & Gas Revenue Specialist	1	0	0	0	1
Petroleum Econ Policy Analyst	1	0	0	0	1

Position Classification Summary

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Petroleum Economist I	0	0	1	0	1
Petroleum Economist II	4	0	0	0	4
Prog Coordinator	0	0	1	0	1
Revenue Appeals Officer I	1	0	0	0	1
Revenue Appeals Officer II	3	0	0	0	3
Revenue Appeals Supervisor	1	0	0	0	1
Revenue Audit Supvr I	0	0	2	0	2
Revenue Audit Supvr II	4	0	0	0	4
State Petro Prop Assess	1	0	0	0	1
Systems Programmer II	0	0	1	0	1
Tax Auditor II	2	0	1	0	3
Tax Auditor III	5	0	0	0	5
Tax Auditor IV	2	0	0	0	2
Tax Technician I	0	0	1	0	1
Tax Technician II	4	0	5	0	9
Tax Technician III	6	0	5	0	11
Tax Technician IV	1	0	2	0	3
Totals	81	0	45	0	126

Component Detail All Funds

Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

	FY2009 Actuals	FY2010 Conference Committee	FY2010 Authorized	FY2010 Management Plan	FY2011 Governor	FY2010 Management Plan vs FY2011 Governor	
71000 Personal Services	9,913.9	11,142.8	11,142.8	11,153.0	11,964.6	811.6	7.3%
72000 Travel	291.0	256.5	256.5	256.5	256.5	0.0	0.0%
73000 Services	2,666.1	2,653.5	2,653.5	2,643.3	2,673.3	30.0	1.1%
74000 Commodities	238.4	126.5	126.5	126.5	126.5	0.0	0.0%
75000 Capital Outlay	113.5	0.0	0.0	0.0	0.0	0.0	0.0%
77000 Grants, Benefits	144.1	55.0	55.0	55.0	0.0	-55.0	-100.0%
78000 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Totals	13,367.0	14,234.3	14,234.3	14,234.3	15,020.9	786.6	5.5%
Fund Sources:							
1004 Gen Fund	12,508.6	13,315.4	13,315.4	13,315.4	13,002.0	-313.4	-2.4%
1005 GF/Prgm	622.9	643.0	643.0	643.0	643.0	0.0	0.0%
1007 I/A Rcpts	2.8	37.0	37.0	37.0	37.0	0.0	0.0%
1061 CIP Rcpts	117.7	121.0	121.0	121.0	121.0	0.0	0.0%
1105 PFund Rcpt	79.2	82.1	82.1	82.1	82.1	0.0	0.0%
1156 Rcpt Svcs	35.8	35.8	35.8	35.8	35.8	0.0	0.0%
1213 AHCC Rcpts	0.0	0.0	0.0	0.0	1,100.0	1,100.0	100.0%
General Funds	13,131.5	13,958.4	13,958.4	13,958.4	13,645.0	-313.4	-2.2%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Funds	235.5	275.9	275.9	275.9	1,375.9	1,100.0	398.7%
Positions:							
Permanent Full Time	121	121	121	121	125	4	3.3%
Permanent Part Time	1	1	1	1	1	0	0.0%
Non Permanent	0	0	0	1	0	-1	-100.0%

Change Record Detail - Multiple Scenarios With Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions PFT	Positions PPT	NP
***** Changes From FY2010 Conference Committee To FY2010 Authorized *****												
FY2010 Conference Committee												
1004 Gen Fund	ConfCom	55.0	0.0	0.0	0.0	0.0	0.0	55.0	0.0	0	0	0
Section 25(b), Chapter 12, SLA 2009 The amount necessary, estimated to be \$55,000, to pay municipalities that amount of aviation fuel tax proceeds to which the municipalities would have been entitled under AS 43.40.010(e)...is appropriated from the general fund for payment to municipalities of the amounts to which the municipalities would have been entitled to under AS 43.40.010(e) had the motor fuel tax not been suspended.												
FY2010 Conference Committee												
1004 Gen Fund	ConfCom	14,179.3	11,142.8	256.5	2,653.5	126.5	0.0	0.0	0.0	121	1	0
1005 GF/Prgm		13,260.4										
1007 I/A Rcpts		643.0										
1061 CIP Rcpts		37.0										
1105 PFund Rcpt		121.0										
1156 Rcpt Svcs		82.1										
		35.8										
Subtotal		14,234.3	11,142.8	256.5	2,653.5	126.5	0.0	55.0	0.0	121	1	0
***** Changes From FY2010 Authorized To FY2010 Management Plan *****												
ADN 0401010 New Non-permanent Economist I Position												
PosAdj		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	1
A long-term, non-permanent Economist I position has been added to the Economics Research Group in the Tax Division. This is a range 16 position with an estimated annual cost of \$65,500 which will be covered by vacancy and not hiring a college intern position.												
The Tax Division has two permanent Economist III positions, however lacks an entry level economist position in which to hire entry level candidates. The division has employed college interns to assist the Economics Research Group, training them to become knowledgeable of the State's processes and information systems. The interns are engaged in database testing, analysis, and report compilation for the revenue forecast. The Internship Program Guidelines specify that, "The entire internship should be structured as an introduction to permanent career opportunities with the State of Alaska." This Economist I position will provide an entry point supplemental to the internship program for the beginning level economist.												
ADN 0401017 Adjustment for Electronic Equipment Allowance												
LIT		0.0	10.2	0.0	-10.2	0.0	0.0	0.0	0.0	0	0	0
This adjustment between contractual and personal services will allow for the correct IRS accounting of employee allowances for electronic devices. State employees that are required to carry cell phones (or other electronic devices) are given the option of receiving a state-owned phone or using a personal cell phone for which they receive an allowance to maintain a personal phone plan. Equipment allowances paid to employees are taxable, and therefore issued through the payroll system as a personal services expenditure rather than paid directly to a vendor as a contractual service.												

Change Record Detail - Multiple Scenarios With Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions PFT	PPT	NP
<hr/>												
	Subtotal	14,234.3	11,153.0	256.5	2,643.3	126.5	0.0	55.0	0.0	121	1	1
***** Changes From FY2010 Management Plan To FY2011 Governor *****												
Remove One Time Funding for Contract Audit Assistance during Transition to Audit Masters												
	OTI	-270.0	0.0	0.0	-270.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-270.0										
In the FY2009 budget, \$540.0 in GF for audit assistance was included in the base by OMB but removed by Legislative Finance as a one-time item (IncOTI). Legislative Finance included \$270.0 in FY2010 as a one-time item. This amount is removed from the FY2011 budget.												
Reverse FY10 Compensation of Municipalities for Loss of Motor Fuel (Aviation) Tax Shared Revenue 4SSLA CH 1 Sec 7												
	OTI	-55.0	0.0	0.0	0.0	0.0	0.0	-55.0	0.0	0	0	0
1004 Gen Fund		-55.0										
This reverses the appropriation for the amount necessary in FY10, estimated to be \$55,000, holding municipal governments harmless for the loss of aviation fuel taxes that would be shared if the motor fuel tax was not suspended.												
Legislation suspended collection of all motor fuel taxes for one year, including fuels for highway use, watercraft and aviation. Under AS 43.40.010(e) sixty percent of the net proceeds of taxes on aviation fuel are refunded to a municipality that owns or leases and operates an airport. With higher than expected oil prices the State of Alaska is receiving surplus revenues from oil and gas taxes and royalties. At the same time, the municipal governments that operate airports are not receiving additional revenues and may not be in a position to make up for this revenue loss.												
Alaska Gasline Inducement Act Information Reporting System												
	IncOTI	300.0	0.0	0.0	300.0	0.0	0.0	0.0	0.0	0	0	0
1213 AHCC Rcpts		300.0										
The Alaska Gasline Inducement Act (AGIA) Information Reporting System is an integrated accounts receivable system that will electronically receive and process the licensee's monthly invoices and quarterly reimbursement requests. The current solution is an Excel spreadsheet approach that requires 100% manual processing resulting in substantial labor costs and increased opportunity for errors.												
Petroleum Commercial Analyst Positions for Gasline and Production Tax Analysis												
	IncOTI	800.0	800.0	0.0	0.0	0.0	0.0	0.0	0.0	4	0	0
1213 AHCC Rcpts		800.0										
These four exempt positions will provide the State of Alaska with expert level commercial analyses on gas and gasline tax issues. The need for exempt positions is to attract candidates with substantial industry experience without limitations of partially exempt or collective bargaining.												
FY2011 Health Insurance Cost Increase Non-Covered Employees												
	SalAdj	11.6	11.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		11.6										

Change Record Detail - Multiple Scenarios With Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Costs associated with Health Insurance Increases: \$11.6												
Eliminate Non-permanent Economist I Position												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	-1
A non-permanent Economist I position in the Tax Division (PCN 04-N09005) was established as an entry level position so that the division could hire an employee with minimal experience and then promote a successful employee as their job skills and knowledge grew. This non-perm position is scheduled to terminate on 6/30/2010 and is being deleted from the budget.												
Totals		15,020.9	11,964.6	256.5	2,673.3	126.5	0.0	0.0	0.0	125	1	0

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2011 Governor (7749)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Month	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	GF Amount
04-#011	Commercial Analyst	FT	A	XE	Anchorage	AA	26N	12.0		144,000	0	0	58,094	202,094	0
04-#012	Commercial Analyst	FT	A	XE	Anchorage	AA	26A	12.0		144,000	0	0	58,094	202,094	0
04-#013	Commercial Analyst	FT	A	XE	Anchorage	AA	26A	12.0		144,000	0	0	58,094	202,094	0
04-#014	Commercial Analyst	FT	A	XE	Anchorage	AA	26A	12.0		144,000	0	0	58,094	202,094	0
04-0017	Economist III	FT	A	GP	Juneau	2A	20A	12.0		59,712	0	0	31,014	90,726	90,726
04-0021	Asst Chf,Revenue Econ Research	FT	A	SS	Juneau	2A	25A / B	12.0		88,421	0	0	40,095	128,516	128,516
04-0022	Petroleum Economist II	FT	A	GP	Anchorage	2A	22B / C	12.0		72,880	0	0	35,341	108,221	108,221
04-1035	Analyst/Programmer V	FT	A	SS	Juneau	2A	22B / C	12.0		73,182	0	0	35,088	108,270	84,721
04-1145	Accounting Technician IV	FT	A	SS	Juneau	2A	18E / F	12.0		63,238	0	0	31,820	95,058	95,058
04-2004	Tax Technician III	FT	A	GP	Juneau	2A	14C / D	12.0		42,883	0	0	25,484	68,367	68,367
04-2005	Tax Technician IV	FT	A	SS	Juneau	2A	16D / E	12.0		53,070	0	0	28,479	81,549	81,549
04-2006	Tax Auditor IV	FT	A	GG	Anchorage	2A	22L / M	12.0		95,598	0	0	42,807	138,405	138,405
04-2026	Data Processing Mgr I	FT	A	SS	Juneau	2A	22J / K	12.0		89,625	0	0	40,491	130,116	130,116
04-2092	Analyst/Programmer II	FT	A	GP	Juneau	2A	16B / C	12.0		47,564	0	0	27,023	74,587	74,587
04-2095	Tax Technician II	FT	A	GP	Juneau	2A	12B	12.0		35,760	0	0	23,144	58,904	58,904
04-2096	Accounting Tech II	FT	A	GP	Juneau	2A	14G / J	12.0		49,944	0	0	27,805	77,749	77,749
04-2097	Accounting Tech III	FT	A	GP	Juneau	2A	16B / C	12.0		47,437	0	0	26,981	74,418	74,418
04-3001	Deputy Director, Tax Division	FT	A	XE	Anchorage	AA	27K	12.0		119,304	0	0	51,493	170,797	170,797
04-3007	Administrative Officer I	FT	A	SS	Juneau	2A	17L	12.0		66,708	0	0	32,960	99,668	99,668
04-3010	Revenue Appeals Officer II	FT	A	GP	Anchorage	2A	25B / C	12.0		88,448	0	0	40,457	128,905	119,302
04-3021	Accountant IV	FT	A	SS	Juneau	2A	20F / J	12.0		75,732	0	0	35,926	111,658	111,658
04-3022	Revenue Audit Supvr I	FT	A	SS	Juneau	2A	24K / L	12.0		106,139	0	0	45,917	152,056	152,056
04-3024	Office Assistant I	FT	A	GP	Juneau	2A	8B / C	12.0		28,311	0	0	20,696	49,007	49,007
04-3026	Tax Technician III	FT	A	GP	Juneau	2A	14A / B	12.0		40,776	0	0	24,792	65,568	65,568
04-3027	Revenue Audit Supvr II	FT	A	SS	Anchorage	2A	25K / L	12.0		113,048	0	0	47,805	160,853	160,853
04-3028	Prog Coordinator	FT	A	SS	Juneau	2A	20E	12.0		70,380	0	0	34,167	104,547	104,547
04-3030	Office Assistant II	FT	A	GP	Juneau	2A	10L	12.0		41,424	0	0	25,005	66,429	66,429
04-3031	Tax Technician II	FT	A	GP	Juneau	2A	12C / D	12.0		37,198	0	0	23,616	60,814	60,814
04-3036	Tax Technician IV	FT	A	SS	Juneau	2A	16M	12.0		64,716	0	0	32,306	97,022	97,022
04-3038	Tax Technician III	FT	A	GP	Juneau	2A	14C / D	12.0		43,533	0	0	25,698	69,231	69,231
04-3040	Office Assistant I	FT	A	GP	Juneau	2A	8B / C	12.0		28,165	0	0	20,648	48,813	48,813
04-3041	Tax Technician III	FT	A	GP	Juneau	2A	14B / C	12.0		41,994	0	0	25,192	67,186	67,186
04-3045	Tax Technician III	FT	A	GP	Juneau	2A	14J / K	12.0		52,428	0	0	28,621	81,049	81,049
04-3047	Director, Tax Division	FT	A	XE	Anchorage	AA	27F / J	12.0		112,574	0	0	49,694	162,268	162,268
04-3048	Corporate Income Tax Audit II	FT	A	GP	Anchorage	2A	20C / D	12.0		64,571	0	0	32,611	97,182	97,182
04-3049	Oil & Gas Revenue Auditor	FT	A	GP	Anchorage	2A	22N / O	12.0		102,900	0	0	45,206	148,106	137,072

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2011 Governor (7749)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Month s	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	GF Amount
04-3052	III Revenue Appeals Supervisor	FT	A	SS	Anchorage	2A	26F	12.0		106,308	0	0	45,973	152,281	152,281
04-3068	Income & Excise Tax Specialist	FT	A	GP	Anchorage	2A	25G / J	12.0		105,996	0	0	46,223	152,219	152,219
04-3075	Administrative Assistant I	FT	A	GP	Anchorage	2A	12B / C	12.0		35,810	0	0	23,160	58,970	58,970
04-3077	Tax Auditor II	FT	A	GP	Anchorage	2A	18B / C	12.0		54,114	0	0	29,175	83,289	83,289
04-3078	Tax Technician III	FT	A	GP	Anchorage	2A	14D / E	12.0		44,580	0	0	26,042	70,622	70,622
04-3080	Tax Technician III	FT	A	GP	Anchorage	2A	14B / C	12.0		41,414	0	0	25,002	66,416	66,416
04-3084	Office Assistant I	FT	A	GG	Juneau	2A	8N / O	12.0		40,308	0	0	24,638	64,946	64,946
04-3088	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	2A	24G	12.0		96,264	0	0	43,025	139,289	139,289
04-3091	Office Assistant II	FT	A	GP	Juneau	2A	10B / C	12.0		32,695	0	0	22,137	54,832	54,832
04-3097	Microfilm/Imaging Oper II	FT	A	GP	Juneau	2A	12D / E	12.0		38,378	0	0	24,004	62,382	62,382
04-3098	Accountant III	FT	A	GP	Juneau	2A	18C / D	12.0		56,776	0	0	30,050	86,826	86,826
04-3201	Tax Technician II	FT	A	GP	Juneau	2A	12B	12.0		35,760	0	0	23,144	58,904	58,904
04-3224	Chief of Revenue Operations	FT	A	SS	Juneau	2A	26M	12.0		123,180	0	0	50,513	173,693	173,693
04-3228	Tax Auditor IV	FT	A	GP	Anchorage	2A	22C / D	12.0		73,856	0	0	35,662	109,518	109,518
04-3229	Administrative Assistant II	FT	A	GG	Juneau	2A	14J	12.0		50,532	0	0	27,998	78,530	78,530
04-3230	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	2A	24A / B	12.0		80,684	0	0	37,906	118,590	118,590
04-3233	Tax Technician II	FT	A	GP	Anchorage	2A	12C / D	12.0		37,578	0	0	23,741	61,319	61,319
04-3239	Tax Auditor II	FT	A	GP	Anchorage	2A	18C / D	12.0		56,456	0	0	29,944	86,400	86,400
04-3240	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	2A	24B / C	12.0		82,602	0	0	38,536	121,138	112,113
04-3244	Analyst/Programmer IV	FT	A	GP	Juneau	2A	20A / B	12.0		61,676	0	0	31,660	93,336	93,336
04-3245	Tax Auditor II	FT	A	GP	Juneau	2A	18B / C	12.0		55,121	0	0	29,506	84,627	84,627
04-3246	Tax Technician II	FT	A	GP	Anchorage	2A	12C / D	12.0		37,530	0	0	23,725	61,255	61,255
04-3248	Tax Technician II	FT	A	GP	Juneau	2A	12B	12.0		35,760	0	0	23,144	58,904	58,904
04-3249	Investigator III	FT	A	GP	Anchorage	2A	18D / E	12.0		58,527	0	0	30,625	89,152	89,152
04-3250	Tax Technician III	FT	A	GP	Anchorage	2A	14E / F	12.0		46,358	0	0	26,626	72,984	72,984
04-3251	Tax Technician II	FT	A	GP	Anchorage	2A	12E / F	12.0		39,656	0	0	24,424	64,080	64,080
04-3252	Corporate Income Tax Audit IV	FT	A	GP	Anchorage	2A	24F / G	12.0		96,264	0	0	43,025	139,289	139,289
04-3254	Revenue Audit Supvr II	FT	A	SS	Anchorage	2A	25L	12.0		114,600	0	0	48,219	162,819	162,819
04-3255	Chief,Revenue Economic Researc	FT	A	SS	Anchorage	2A	26A	12.0		89,352	0	0	40,401	129,753	129,753
04-3256	Investigator III	FT	A	GP	Anchorage	2A	18F / G	12.0		62,842	0	0	32,043	94,885	94,885

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2011 Governor (7749)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Month s	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	GF Amount
04-3257	Investigator III	FT	A	GP	Anchorage	2A	18D / E	12.0		58,369	0	0	30,573	88,942	88,942
04-3258	Economist III	FT	A	GP	Anchorage	2A	20C / D	12.0		63,986	0	0	32,419	96,405	96,405
04-3259	Corporate Income Tax Audit I	FT	A	GP	Anchorage	2A	18A	12.0		52,176	0	0	28,538	80,714	80,714
04-3260	Corporate Income Tax Audit III	FT	A	GP	Anchorage	2A	22B / C	12.0		70,845	0	0	34,673	105,518	105,518
04-3261	Corporate Income Tax Audit I	FT	A	GG	Anchorage	2A	18A	12.0		52,176	0	0	28,538	80,714	80,714
04-3262	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	2A	22B / C	12.0		72,972	0	0	35,372	108,344	108,344
04-3263	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	2A	22D / E	12.0		77,610	0	0	36,896	114,506	114,506
04-3264	Tax Technician III	FT	A	GP	Anchorage	2A	14C / D	12.0		42,233	0	0	25,271	67,504	67,504
04-3265	Revenue Appeals Officer I	FT	A	GP	Anchorage	2A	23C / D	12.0		79,955	0	0	37,666	117,621	117,621
04-3266	Tax Auditor III	FT	A	GP	Anchorage	2A	20C / D	12.0		64,766	0	0	32,675	97,441	97,441
04-3267	Accounting Tech III	FT	A	GP	Juneau	2A	16A	12.0		45,300	0	0	26,279	71,579	71,579
04-3268	Petroleum Economist II	FT	A	GP	Anchorage	2A	22B / C	12.0		71,770	0	0	34,977	106,747	106,747
04-3269	Administrative Assistant II	FT	A	SS	Anchorage	2A	14B / C	12.0		43,382	0	0	25,295	68,677	68,677
04-3270	Analyst/Programmer III	FT	A	GP	Juneau	2A	18C / D	12.0		56,296	0	0	29,892	86,188	86,188
04-3271	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	2A	20C / D	12.0		64,083	0	0	32,451	96,534	96,534
04-3272	Oil & Gas Revenue Auditor II	FT	A	GP	Anchorage	2A	20B / C	12.0		63,003	0	0	32,096	95,099	95,099
04-3273	Oil & Gas Revenue Auditor I	FT	A	GP	Anchorage	2A	18E / F	12.0		59,899	0	0	31,076	90,975	90,975
04-3274	Oil & Gas Revenue Auditor I	FT	A	GP	Anchorage	2A	18G / J	12.0		64,108	0	0	32,459	96,567	96,567
04-3275	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	2A	24F / G	12.0		96,120	0	0	42,978	139,098	139,098
04-3276	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	2A	24C / D	12.0		86,474	0	0	39,808	126,282	126,282
04-3277	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	2A	24A	12.0		78,132	0	0	37,067	115,199	115,199
04-3278	Tax Auditor III	FT	A	GP	Anchorage	2A	20C / D	12.0		65,741	0	0	32,996	98,737	98,737
04-3279	Tax Auditor III	FT	A	GP	Anchorage	2A	20B / C	12.0		62,198	0	0	31,831	94,029	94,029
04-3280	Tax Technician III	FT	A	GP	Anchorage	2A	14C / D	12.0		42,233	0	0	25,271	67,504	67,504
04-3281	Tax Auditor III	FT	A	GP	Anchorage	2A	20C / D	12.0		65,156	0	0	32,803	97,959	97,959
04-3282	Oil & Gas Revenue Specialist	FT	A	GP	Anchorage	2A	25N / O	12.0		127,248	0	0	51,953	179,201	179,201
04-3283	Analyst/Programmer IV	FT	A	GP	Juneau	2A	20C / D	12.0		64,181	0	0	32,483	96,664	96,664
04-3284	Tax Technician IV	FT	A	SS	Anchorage	2A	16C / D	12.0		50,239	0	0	27,549	77,788	77,788

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2011 Governor (7749)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Month s	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	GF Amount
04-3285	Petroleum Econ Policy Analyst	FT	A	GG	Anchorage	2A	24A	12.0		78,132	0	0	37,067	115,199	115,199
04-3286	Systems Programmer II	FT	A	SS	Juneau	2A	22B / C	12.0		73,926	0	0	35,332	109,258	109,258
04-3287	Tax Technician I	PT	A	GP	Juneau	2A	10B / C	9.0		24,544	0	0	8,065	32,609	32,609
04-3288	Asst Petroleum Prop Assessor	FT	A	GG	Anchorage	2A	23A	12.0		72,972	0	0	35,372	108,344	108,344
04-4018	Tax Technician II	FT	A	GP	Juneau	2A	12E / F	12.0		39,824	0	0	24,479	64,303	64,303
04-6074	Corporate Income Tax Audit I	FT	A	GP	Anchorage	2A	18B / C	12.0		54,966	0	0	29,455	84,421	84,421
04-8009	Petroleum Economist II	FT	A	GP	Anchorage	2A	22C / D	12.0		74,961	0	0	36,025	110,986	110,986
04-8012	Tax Technician II	FT	A	GP	Anchorage	2A	12C / D	12.0		37,008	0	0	23,554	60,562	60,562
04-8015	Office Assistant II	FT	A	GP	Anchorage	2A	10B / C	12.0		32,117	0	0	21,947	54,064	54,064
04-8017	Revenue Audit Supvr II	FT	A	SS	Anchorage	2A	25L / M	12.0		116,927	0	0	48,841	165,768	142,958
04-8019	Analyst/Programmer II	FT	A	GP	Juneau	2A	16B / C	12.0		47,564	0	0	27,023	74,587	74,587
04-8020	Petroleum Economist I	FT	A	GP	Juneau	2A	20C / D	12.0		64,766	0	0	32,675	97,441	97,441
04-8022	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	2A	22B / C	12.0		72,695	0	0	35,281	107,976	107,976
04-8023	Revenue Audit Supvr II	FT	A	SS	Anchorage	2A	25A	12.0		86,160	0	0	39,352	125,512	125,512
04-8024	Revenue Appeals Officer II	FT	A	GP	Anchorage	2A	25A / B	12.0		85,948	0	0	39,636	125,584	125,584
04-8028	Oil & Gas Revenue Auditor III	FT	A	GP	Anchorage	2A	22B / C	12.0		72,880	0	0	35,341	108,221	100,159
04-8029	State Petro Prop Assess	FT	A	SS	Anchorage	2A	26D / E	12.0		101,845	0	0	44,506	146,351	146,351
04-8030	Tax Technician III	FT	A	GP	Anchorage	2A	14F / G	12.0		48,199	0	0	27,231	75,430	75,430
04-8038	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	2A	24A	12.0		78,132	0	0	37,067	115,199	110,914
04-8041	Accounting Clerk	FT	A	GP	Juneau	2A	10D / E	12.0		34,492	0	0	22,727	57,219	57,219
04-8043	Petroleum Economist II	FT	A	GP	Anchorage	2A	22E / F	12.0		80,684	0	0	37,906	118,590	118,590
04-8044	Oil & Gas Revenue Auditor IV	FT	A	GP	Anchorage	2A	24A	12.0		78,132	0	0	37,067	115,199	115,199
04-8045	Revenue Appeals Officer II	FT	A	GP	Anchorage	2A	25N / O	12.0		127,248	0	0	51,953	179,201	179,201
04-N09005	Economist I	NP	A	GG	Anchorage	2A	16A / B	12.0		0	0	0	0	0	0
04-X015	Audit Master	FT	A	XE	Anchorage	AA	27E	12.0		145,200	0	0	58,415	203,615	203,615
04-X016	Audit Master	FT	A	XE	Anchorage	AA	27A	12.0		145,200	0	0	58,415	203,615	203,615
04-X017	Audit Master	FT	A	XE	Anchorage	AA	27A	12.0		145,200	0	0	58,415	203,615	203,615
04-X018	Audit Master	FT	A	XE	Anchorage	AA	27A	12.0		145,200	0	0	58,415	203,615	203,615
08-2059	Accounting Tech III	FT	A	GP	Juneau	2A	16F / G	12.0		55,199	0	0	29,531	84,730	84,730
08-2064	Tax Auditor III	FT	A	GP	Anchorage	2A	20N / O	12.0		89,067	0	0	40,660	129,727	129,727
08-2075	Revenue Audit Supvr I	FT	A	SS	Juneau	2A	24N / O	12.0		114,948	0	0	48,312	163,260	163,260
08-2077	Investigator IV	FT	A	SS	Anchorage	2A	20E / F	12.0		70,925	0	0	34,346	105,271	105,271

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Personal Services Expenditure Detail

Department of Revenue

Scenario: FY2011 Governor (7749)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Month	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	GF Amount
08-2078	Investigator III	FT	A	GP	Anchorage	2A	18D / E	12.0		59,633	0	0	30,988	90,621	90,621
														Total Salary Costs:	8,979,985
														Total COLA:	0
														Total Premium Pay:	0
														Total Benefits:	4,358,313
														Total Pre-Vacancy:	13,338,298
														Minus Vacancy Adjustment of 10.38%:	(1,383,898)
														Total Post-Vacancy:	11,954,400
														Plus Lump Sum Premium Pay:	10,200
														Personal Services Line 100:	11,964,600

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	11,824,456	10,597,624	88.65%
1005 General Fund/Program Receipts	617,098	553,072	4.63%
1105 Alaska Permanent Fund Corporation Receipts	88,368	79,200	0.66%
1213 Alaska Housing Capital Corporation Receipts	808,376	724,504	6.06%
Total PCN Funding:	13,338,298	11,954,400	100.00%

<u>Lump Sum Funding Sources:</u>	<u>Amount</u>	<u>Percent</u>
1213 General Fund Receipts	10,200	100.00%
Total Lump Sum Funding:	10,200	100.00%

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Line Item Detail
Department of Revenue
Travel

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name		FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
72000	Travel		291.0	256.5	256.5
Expenditure Account	Servicing Agency	Explanation	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
72000 Travel Detail Totals			291.0	256.5	256.5
72100	Instate Travel	Instate airfare, surface transportation, lodging, meals & incidentals	136.6	100.5	90.0
72400	Out Of State Travel	Out of state airfare, surface transportation, lodging, meals & incidentals	154.0	96.0	150.0
72700	Moving Costs	Moving costs include travel, lodging, meals, house hunting trip, and shipment of household goods	0.0	50.0	5.0
72900	Other Travel Costs	Other miscellaneous travel expenses not covered elsewhere	0.4	10.0	11.5

Line Item Detail
Department of Revenue
Services

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name			FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
73000	Services			2,666.1	2,643.3	2,673.3
Expenditure Account	Servicing Agency	Explanation		FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
73000 Services Detail Totals				2,666.1	2,643.3	2,673.3
73025	Education Services	Training, conferences, memberships, and employee tuition		253.8	360.0	322.9
73050	Financial Services	Accounting, auditing, management/consulting services		275.7	350.0	349.5
73052	Mgmt/Consulting (Non IA Svcs Financial)	AGIA Information Reporting System		0.0	0.0	300.0
73075	Legal & Judicial Svc	Transcription services		13.1	15.0	25.0
73152	IT Consulting	IT consulting		325.5	356.4	363.5
73154	Software Licensing	Software licensing		50.7	65.5	50.0
73155	Software Maintenance	Software maintenance		13.0	15.0	15.0
73156	Telecommunication	Local, long distance, cellular and telecommunications equipment charges; data/network; and television		18.3	18.5	18.0
73225	Delivery Services	Delivery and courier services		27.2	44.7	40.0
73450	Advertising & Promos	Advertising and public notice		7.5	18.0	18.0
73525	Utilities	Records disposal		9.2	17.0	17.0
73650	Struc/Infstruct/Land	Repairs/maintenance of structures or infrastructure		29.9	35.0	30.0
73675	Equipment/Machinery	Repairs, maintenance, rentals and/or leases of office furniture and equipment		35.6	65.0	35.0
73753	Program Mgmt/Consult	Professional management and consulting services		67.6	179.8	75.0
73756	Print/Copy/Graphics	Printing and copying services		86.5	85.5	85.0
73805	IT-Non-Telecommnctns	Admin	ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN)	64.1	69.4	70.0
73806	IT-Telecommunication	Admin	ETS chargeback for telecommunications EPR	108.5	110.0	110.0
73806	IT-Telecommunication	Admin	ETS chargeback for telecommunications line fees and service requests	59.7	70.0	70.0

Line Item Detail
Department of Revenue
Services

Component: Tax Division (2476)

RDU: Taxation and Treasury (510)

Expenditure Account		Servicing Agency	Explanation	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
73000 Services Detail Totals				2,666.1	2,643.3	2,673.3
73808	Building Maintenance	Admin	Maintenance and upgrades on state-owned facility	1.7	10.0	10.0
73809	Mail	Admin	Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants	18.9	21.7	25.0
73810	Human Resources	Admin	Human resource and payroll services provided by the Division of Personnel	95.9	93.2	95.9
73811	Building Leases	Admin	Cost of space in state owned facilities	71.8	117.5	142.0
73812	Legal	Law	Legal services provided by the Department of Law	111.6	223.5	211.0
73814	Insurance	Admin	Risk Management	2.1	2.1	2.1
73815	Financial	Admin	Division of Finance AKSAS/AKPAY	6.6	6.6	7.2
73816	ADA Compliance	Labor	Share of cost for ADA compliance	1.6	1.4	1.6
73818	Training (Services-IA Svcs)	Admin	Training provided by state agencies	4.4	1.0	4.0
73819	Commission Sales (IA Svcs)	Admin	Fees associated with the State Travel Office	3.1	2.0	3.0
73821	Hearing/Mediation (IA Svcs)	Admin	RSA for hearing officer services in support of the State Assessment Review Board	0.0	0.0	27.2
73827	Safety (IA Svcs)	Admin	Shared cost of State Office Building security	1.3	1.3	1.3
73848	State Equip Fleet	Trans	Use of state-owned vehicles	10.6	11.0	12.0
73979	Mgmt/Consulting (IA Svcs)	Revenue-CO	Commissioner's Office support services	257.2	0.0	0.0
73979	Mgmt/Consulting (IA Svcs)	Revenue-ASD	General administrative support including fiscal, budget, IT, and procurement services provided by the Administrative Services Division	548.4	277.2	137.1
73979	Mgmt/Consulting (IA Svcs)	Admin		85.0	0.0	0.0

Line Item Detail
Department of Revenue
Commodities

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name		FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
74000	Commodities		238.4	126.5	126.5
Expenditure Account	Servicing Agency	Explanation	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
74000 Commodities Detail Totals			238.4	126.5	126.5
74222	Books And Educational	Books and educational business supplies	12.6	13.0	10.0
74226	Equipment & Furniture	Office equipment and furniture less than \$5,000 per item	0.5	0.0	1.0
74229	Business Supplies	Office supplies	106.3	53.5	43.0
74233	Info Technology Equip	Desktop computers, printers, and IT equipment less than \$5,000 per item	53.9	25.5	30.0
74236	Subscriptions	Subscriptions include electronic access to periodicals or other information.	53.2	26.0	33.0
74237	I/A Purchases (Commodities/Business)	Legis Directories of state officials, statute sets	0.2	0.0	0.0
74480	Household & Instit.	Institutional supplies	8.3	5.0	5.0
74600	Safety (Commodities)	Law enforcement supplies	3.4	3.5	4.5

Line Item Detail
Department of Revenue
Capital Outlay

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name		FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
75000	Capital Outlay		113.5	0.0	0.0
Expenditure Account	Servicing Agency	Explanation	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
75000 Capital Outlay Detail Totals			113.5	0.0	0.0
75830	Info Technology	IT equipment such as servers or other computer equipment costing more than \$5,000	113.5	0.0	0.0

Line Item Detail
Department of Revenue
Grants, Benefits

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Line Number	Line Name		FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
77000	Grants, Benefits		144.1	55.0	0.0
Expenditure Account	Servicing Agency	Explanation	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
77000 Grants, Benefits Detail Totals			144.1	55.0	0.0
77150	Av Fuel As 43.40.010	Compensation of municipalities for loss of motor fuel (aviation) tax shared revenue, 4SSLA CH 1 Sec 7.	144.1	55.0	0.0

Unrestricted Revenue Detail

Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
51060	General Fund Program Receipts	2,251.3	1,700.0	1,700.0

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
54160	Gaming Fees & Taxes		4205000	11100	2,251.3	1,700.0	1,700.0

Receipts from charitable gaming fall into three categories:
 -AS 05.15.184 allows a 3% tax on net receipts of pull tabs;
 -AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders;
 and
 -Various licensing fees authorized in Sec. 05

Gaming receipts collected in excess of GF/Program receipt authority are deposited to the general fund.

Unrestricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
51073	Receipt Supported Services	56.9	0.0	0.0

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
51073	Receipt Supported Services Chapter 61, SLA 2007 (SB 84) ensures cigarettes sold in Alaska meet new fire safety requirements, and requires the department to maintain a directory of cigarette brands that meet the standards. Fees are collected under AS 18.74.080, and are included in AS 37.05.146(c)(82), defining receipt supported services. Cigarette safety receipts collected in excess of statutory designated program receipt authority are deposited to the general fund.		4203120	11100	56.9	0.0	0.0

Restricted Revenue Detail **Department of Revenue**

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
51015	Interagency Receipts	2.8	37.0	37.0

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
51015	Interagency Receipts Unallocated interagency receipt authority		4201000	11100	0.0	37.0	37.0
59040	Revenue RSA with Child Support Services Division for accounting assistance	Child Support Services	4201011	11100	2.8	0.0	0.0

Restricted Revenue Detail Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
51060	General Fund Program Receipts	622.9	643.0	643.0

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
54160	Gaming Fees & Taxes		4205000	11100	622.9	643.0	643.0
	A portion of receipts from charitable gaming are appropriated to support regulation of this program by the Tax Division. These receipts fall into three categories:						
	-AS 05.15.184 allows a 3% tax on net receipts of pull tabs;						
	-AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders;						
	and						
	-Various licensing fees authorized in Sec. 05						

Restricted Revenue Detail
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
51073	Receipt Supported Services	35.8	35.8	35.8

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
51073	Receipt Supported Services Chapter 61, SLA 2007 (SB 84) ensures cigarettes sold in Alaska meet new fire safety requirements, and requires the department to maintain a directory of cigarette brands that meet the standards. Fees are collected under AS 18.74.080, and are included in AS 37.05.146(c)(82), defining receipt supported services.		4203120	11100	35.8	35.8	35.8

Restricted Revenue Detail

Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
51200	Capital Improvement Project Receipts	117.7	121.0	121.0

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
59240	CIP Rcpts from Transp & Public Fac RSA with DOT/PF for Motor Fuel Tax Auditor	Program Development	4207110,120	11100	117.7	121.0	121.0

Restricted Revenue Detail

Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Master Account	Revenue Description	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
51373	Permanent Fund Earnings Reserve Account	79.2	82.1	82.1

Detail Information

Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
51373	Permanent Fund Earnings		4201000	11100	79.2	82.1	82.1
	Permanent Fund Earnings replaced a portion of GF funding in the FY2000 budget. This funding source supports the oil and gas production tax audit function in the Tax Division.						

Inter-Agency Services
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Expenditure Account		Service Description	Service Type	Servicing Agency	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
73805	IT-Non-Telecommnctns	ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN)	Inter-dept	Admin	64.1	69.4	70.0
73805 IT-Non-Telecommnctns subtotal:					64.1	69.4	70.0
73806	IT-Telecommunication	ETS chargeback for telecommunications EPR	Inter-dept	Admin	108.5	110.0	110.0
73806	IT-Telecommunication	ETS chargeback for telecommunications line fees and service requests	Inter-dept	Admin	59.7	70.0	70.0
73806 IT-Telecommunication subtotal:					168.2	180.0	180.0
73808	Building Maintenance	Maintenance and upgrades on state-owned facility	Inter-dept	Admin	1.7	10.0	10.0
73808 Building Maintenance subtotal:					1.7	10.0	10.0
73809	Mail	Central mailroom services including pick up and delivery of U.S. mail, postage, mailing of state warrants	Inter-dept	Admin	18.9	21.7	25.0
73809 Mail subtotal:					18.9	21.7	25.0
73810	Human Resources	Human resource and payroll services provided by the Division of Personnel	Inter-dept	Admin	95.9	93.2	95.9
73810 Human Resources subtotal:					95.9	93.2	95.9
73811	Building Leases	Cost of space in state owned facilities	Inter-dept	Admin	71.8	117.5	142.0
73811 Building Leases subtotal:					71.8	117.5	142.0
73812	Legal	Legal services provided by the Department of Law	Inter-dept	Law	111.6	223.5	211.0
73812 Legal subtotal:					111.6	223.5	211.0
73814	Insurance	Risk Management	Inter-dept	Admin	2.1	2.1	2.1
73814 Insurance subtotal:					2.1	2.1	2.1
73815	Financial	Division of Finance AKSAS/AKPAY	Inter-dept	Admin	6.6	6.6	7.2
73815 Financial subtotal:					6.6	6.6	7.2
73816	ADA Compliance	Share of cost for ADA compliance	Inter-dept	Labor	1.6	1.4	1.6
73816 ADA Compliance subtotal:					1.6	1.4	1.6
73818	Training (Services-IA Svcs)	Training provided by state agencies	Inter-dept	Admin	4.4	1.0	4.0
73818 Training (Services-IA Svcs) subtotal:					4.4	1.0	4.0
73819	Commission Sales (IA Svcs)	Fees associated with the State Travel Office	Inter-dept	Admin	3.1	2.0	3.0
73819 Commission Sales (IA Svcs) subtotal:					3.1	2.0	3.0
73821	Hearing/Mediation (IA Svcs)	RSA for hearing officer services in support of the State Assessment Review Board	Inter-dept	Admin	0.0	0.0	27.2
73821 Hearing/Mediation (IA Svcs) subtotal:					0.0	0.0	27.2
73827	Safety (IA Svcs)	Shared cost of State Office Building security	Inter-dept	Admin	1.3	1.3	1.3
73827 Safety (IA Svcs) subtotal:					1.3	1.3	1.3
73848	State Equip Fleet	Use of state-owned vehicles	Inter-dept	Trans	10.6	11.0	12.0
73848 State Equip Fleet subtotal:					10.6	11.0	12.0
73979	Mgmt/Consulting (IA Svcs)	Commissioner's Office support services	Intra-dept	Revenue-CO	257.2	0.0	0.0
73979	Mgmt/Consulting (IA Svcs)	General administrative support including fiscal, budget,	Intra-dept	Revenue-ASD	548.4	277.2	137.1

Inter-Agency Services
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Expenditure Account		Service Description	Service Type	Servicing Agency	FY2009 Actuals	FY2010 Management Plan	FY2011 Governor
73979	Mgmt/Consulting (IA Svcs)	IT, and procurement services provided by the Administrative Services Division	Inter-dept	Admin	85.0	0.0	0.0
73979 Mgmt/Consulting (IA Svcs) subtotal:					890.6	277.2	137.1
74237	I/A Purchases (Commodities/Business)	Directories of state officials, statute sets	Inter-dept	Legis	0.2	0.0	0.0
74237 I/A Purchases (Commodities/Business) subtotal:					0.2	0.0	0.0
Tax Division total:					1,452.7	1,017.9	929.4
Grand Total:					1,452.7	1,017.9	929.4